

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

MASTER DOCKET

18-md-2865 (LAK)

This document relates to case nos.: 18-cv-04051;
18-cv-09840; 18-cv-09841; 18-cv-10098;
19-cv-01812; 19-cv-01866; 19-cv-01898.

**DECLARATION OF MARC A. WEINSTEIN IN SUPPORT OF PLAINTIFF
SKATTEFORVALTNINGEN'S OPPOSITION TO DEFENDANTS' MOTIONS FOR
SUMMARY JUDGMENT**

I, Marc A. Weinstein, an attorney duly admitted to practice law before the courts of the State of New York, hereby declare under penalty of perjury.

1. Attached hereto as Exhibit 188 is a true and correct copy and certified translation of the Danish National Tax Tribunal's final decision regarding the American Investment Group of New York, L.P. Pension Plan's appeal of SKAT's revocation of dividend withholding tax refunds, dated July 7, 2020.

2. Attached hereto as Exhibit 189 is a true and correct copy and certified translation of the Danish National Tax Tribunal's final decision regarding the Riverside Associates Defined Benefit Plan's appeal of SKAT's revocation of dividend withholding tax refunds, dated October 2, 2020.

3. Attached hereto as Exhibit 190 is a true and correct copy and certified translation of the Danish National Tax Tribunal's final decision regarding the FWC Capital LLC Pension Plan's appeal of SKAT's revocation of dividend withholding tax refunds, dated July 16, 2020.

4. Attached hereto as Exhibit 191 is a true and correct copy and certified translation of the Danish National Tax Tribunal's final decision regarding the Proper Pacific 401(k) Plan's appeal of SKAT's revocation of dividend withholding tax refunds, dated June 26, 2020.

5. Attached hereto as Exhibit 192 is a true and correct copy and certified translation of the Basalt Ventures LLC Roth 401(K) Plan's appeal to the Danish Tax Appeals Agency, dated July 16, 2019.

6. Attached hereto as Exhibit 193 is a true and correct copy and certified translation of the court record of the High Court of Eastern Denmark regarding the American Investment Group of New York, L.P. Pension Plan, dated August 25, 2021.

7. Attached hereto as Exhibit 194 is a true and correct copy and certified translation of excerpts of the FWC Capital LLC Pension Plan's submission to the Danish Tax Appeals Agency, dated December 19, 2019.

8. Attached hereto as Exhibit 195 is a true and correct copy of excerpts and certified translation of the Proper Pacific 401(k) Plan's submission to the Danish Tax Appeals Agency, dated December 19, 2019.

9. Attached hereto as Exhibit 196 is a true and correct copy of excerpts and certified translation of the Proper Pacific 401(k) Plan's submission to the Danish Tax Appeals Agency.

10. Attached hereto as Exhibit 197 is a true and correct copy and certified translation of a letter from the Danish Tax Appeals Agency regarding the RJM Capital Pension Plan and the Basalt Ventures LLC Roth 401(k) Plan, dated June 16, 2020.

11. Attached hereto as Exhibit 198 is a true and correct copy and certified translation of a letter from the Danish Tax Appeals Agency regarding the Roadcraft Technologies LLC Roth 401(k) Plan, dated June 15, 2020.

12. Attached hereto as Exhibit 199 is a true and correct copy and certified translation of the RJM Capital Pension Plan's appeal to the Danish Tax Appeals Agency, dated July 16, 2019.

13. Attached hereto as Exhibit 200 is a true and correct copy and certified translation of excerpts of the Roadcraft Technologies LLC Roth 401(k) Plan's submission to the Danish Tax Appeals Agency, dated August 27, 2019.

14. Attached hereto as Exhibit 201 is a true and correct copy of excerpts from the transcript of the deposition of Ronald Altbach, dated October 30, 2020.

15. Attached hereto as Exhibit 202 is a true and correct copy of excerpts from the transcript of the deposition of Doston Bradley, dated October 14, 2020.

16. Attached hereto as Exhibit 203 is a true and correct copy of excerpts from the transcript of the deposition of Jens Brøchner, dated April 29, 2021.

17. Attached hereto as Exhibit 204 is a true and correct copy of excerpts from the transcript of the deposition of Robert Crema, dated February 9, 2021.

18. Attached hereto as Exhibit 205 is a true and correct copy of excerpts from the transcript of the deposition of Sean Driscoll, dated April 13, 2020.

19. Attached hereto as Exhibit 206 is a true and correct copy of excerpts from the transcript of the deposition of Gunnar Volkers, dated June 8, 2021.

20. Attached hereto as Exhibit 207 is a true and correct copy of excerpts from the transcript of the deposition of Shahab Hashemi, dated 8, 2021 (Vol. 2).

21. Attached hereto as Exhibit 208 is a true and correct copy of excerpts from the transcript of the deposition of Stacey Kaminer, dated April 19, 2021 (Vol. 1) and April 20, 2021 (Vol. 2).

22. Attached hereto as Exhibit 209 is a true and correct copy of excerpts from the transcript of the deposition of Roger Lehman, dated August 10, 2021 (Vol. 2).

23. Attached hereto as Exhibit 210 is a true and correct copy of excerpts from the transcript of the deposition of Dorthe Pannerup Madsen, dated September 30, 2021.

24. Attached hereto as Exhibit 211 is a true and correct copy of excerpts from the transcript of the deposition of Richard Markowitz, dated April 8, 2021 (Vol. 1) and April 9, 2021 (Vol. 2).

25. Attached hereto as Exhibit 212 is a true and correct copy of excerpts from the transcript of the deposition of Lisbeth Rømer, dated June 3, 2021.

26. Attached hereto as Exhibit 213 is a true and correct copy of excerpts from the transcript of the deposition of David Schulman, dated October 21, 2020.

27. Attached hereto as Exhibit 214 is a true and correct copy of excerpts from the transcript of the deposition of Jens Sørensen, dated October 15, 2021.

28. Attached hereto as Exhibit 215 is a true and correct copy of excerpts from the transcript of the deposition of Helen Sørensen, dated September 21, 2021 (Vol. 1).

29. Attached hereto as Exhibit 216 is a true and correct copy of excerpts from the transcript of the deposition of Helen Sørensen, dated December 7, 2021 (Vol. 2).

30. Attached hereto as Exhibit 217 is a true and correct copy of excerpts from the transcript of the deposition of Matthew Tucci, dated November 10, 2020.

31. Attached hereto as Exhibit 218 is a true and correct copy of excerpts from the transcript of the deposition of John van Merkensteijn, dated April 19, 2021 (Vol. 1) and April 20, 2021 (Vol. 2).

32. Attached hereto as Exhibit 219 is a true and correct copy of excerpts from the transcript of the deposition of Carl Andrew Vergari, dated February 12, 2020.

33. Attached hereto as Exhibit 220 is a true and correct copy of excerpts from the transcript of the deposition of Marcia S. Wagner, dated April 14, 2022.

34. Attached hereto as Exhibit 221 is a true and correct copy of excerpts from the transcript of the deposition of Andrew Wall, dated February 23, 2022.

35. Attached hereto as Exhibit 222 is a true and correct copy of excerpts from the transcript of the deposition of Jette Zester, dated September 22, 2021.

36. Attached hereto as Exhibit 223 is a true and correct copy of the Fifth Amended Particulars of Claim, dated May 17, 2022, filed in SKAT's proceedings in England.

37. Attached hereto as Exhibit 224 is a true and correct copy of Claimant's Amended Further Particulars Regarding the Validity of WHT Refund Applications, dated May 17, 2022, filed in SKAT's proceedings in England.

38. Attached hereto as Exhibit 225 is a true and correct copy of the Claimant's Reply to the Validity Defences, dated November 6, 2020, filed in SKAT's proceedings in England.

39. Attached hereto as Exhibit 226 is a true and correct copy of the Rebuttal Expert Report of Marcia S. Wagner, dated February 1, 2022.

40. Attached hereto as Exhibit 227 is a true and correct copy of the Reply Expert Report of Marcia S. Wagner to the Rebuttal Expert Report of C. Frederick Reish, dated February 28, 2022.

41. Attached hereto as Exhibit 228 is a true and correct copy of the Expert Report of Marcia S. Wagner, dated December 31, 2021.

42. Attached hereto as Exhibit 229 is a true and correct copy of an excerpt from Defendants' First Set of Contention Interrogatories, dated May 28, 2021.

43. Attached hereto as Exhibit 230 is a true and correct copy of an excerpt from Defendant Doston Bradley's Objections & Answers to Plaintiff SKAT's First Set of Interrogatories, dated December 17, 2021.

44. Attached hereto as Exhibit 231 is a true and correct copy of an excerpt from Defendant Roger Lehman's Plans' Objections & Answers to Plaintiff SKAT's First Set of Interrogatories, dated December 17, 2021.

45. Attached hereto as Exhibit 232 is a true and correct copy of the Bates-stamped document ACER_00004043.

46. Attached hereto as Exhibit 233 is a true and correct copy of the Bates-stamped document ACER_00007806.

47. Attached hereto as Exhibit 234 is a true and correct copy of the Bates-stamped document ACER_00010837.

48. Attached hereto as Exhibit 235 is a true and correct copy of the Bates-stamped document ACER_00013100.

49. Attached hereto as Exhibit 236 is a true and correct copy of the Bates-stamped document ACER_00016709.

50. Attached hereto as Exhibit 237 is a true and correct copy of the Bates-stamped document ACER_00025039.

51. Attached hereto as Exhibit 238 is a true and correct copy of the Bates-stamped document ACER_00026012.

52. Attached hereto as Exhibit 239 is a true and correct copy of the Bates-stamped document AIG_00000624.

53. Attached hereto as Exhibit 240 is a true and correct copy of the Bates-stamped documents BVI_00000008-11, BVI_00006269-71, BVI_00009906-08, BVI_00010355-56, and BVI_00010363.

54. Attached hereto as Exhibit 241 is a true and correct copy of the Bates-stamped document CAYMAN_00002806.

55. Attached hereto as Exhibit 242 is a true and correct copy of the Bates-stamped document CAYMAN_00003294.

56. Attached hereto as Exhibit 243 is a true and correct copy of the Bates-stamped documents RA00001956-58 and RA00001962-70.

57. Attached hereto as Exhibit 244 is a true and correct copy of the Bates-stamped document ED&F-000609800.

58. Attached hereto as Exhibit 245 is a true and correct copy of the Bates-stamped document ED&F-00199108.

59. Attached hereto as Exhibit 246 is a true and correct copy of the Bates-stamped document ED&F-00210889.

60. Attached hereto as Exhibit 247 is a true and correct copy of the Bates-stamped document ED&F-00408963.

61. Attached hereto as Exhibit 248 is a true and correct copy of the Bates-stamped document ED&F-00409148.

62. Attached hereto as Exhibit 249 is a true and correct copy of the Bates-stamped document ED&F-00409224.

63. Attached hereto as Exhibit 250 is a true and correct copy of the Bates-stamped document ED&F-00409244.

64. Attached hereto as Exhibit 251 is a true and correct copy of the Bates-stamped document ED&F-00409258.

65. Attached hereto as Exhibit 252 is a true and correct copy of the Bates-stamped document ED&F-00409315.

66. Attached hereto as Exhibit 253 is a true and correct copy of the Bates-stamped document ED&F-00409331.

67. Attached hereto as Exhibit 254 is a true and correct copy of the Bates-stamped document ED&F-00409354.

68. Attached hereto as Exhibit 255 is a true and correct copy of the Bates-stamped document ED&F-00409387.

69. Attached hereto as Exhibit 256 is a true and correct copy of the Bates-stamped document ED&F-00409433.

70. Attached hereto as Exhibit 257 is a true and correct copy of the Bates-stamped document ED&F-00409557.

71. Attached hereto as Exhibit 258 is a true and correct copy of the Bates-stamped document ED&F-00409778.

72. Attached hereto as Exhibit 259 is a true and correct copy of the Bates-stamped document ED&F-00409781.

73. Attached hereto as Exhibit 260 is a true and correct copy of the Bates-stamped document ED&F-00444941.

74. Attached hereto as Exhibit 261 is a true and correct copy of the Bates-stamped document ED&F-00609825.

75. Attached hereto as Exhibit 262 is a true and correct copy of the Bates-stamped document ELYSIUM-05295222.

76. Attached hereto as Exhibit 263 is a true and correct copy of the Bates-stamped document FWCCAP00000107.

77. Attached hereto as Exhibit 264 is a true and correct copy of the Bates-stamped document GUNDERSON 00003599.

78. Attached hereto as Exhibit 265 is a true and correct copy of the Bates-stamped document GUNDERSON 00003781.

79. Attached hereto as Exhibit 266 is a true and correct copy of the Bates-stamped document GUNDERSON 00009351.

80. Attached hereto as Exhibit 267 is a true and correct copy of the Bates-stamped document GUNDERSON 00009570.

81. Attached hereto as Exhibit 268 is a true and correct copy of the Bates-stamped document JHVM_0001244.

82. Attached hereto as Exhibit 269 is a true and correct copy of the Bates-stamped document JHVM_0003265.

83. Attached hereto as Exhibit 270 is a true and correct copy of the Bates-stamped documents JHVM_0004486, JHVM_0005683, and JHVM_0005684.

84. Attached hereto as Exhibit 271 is a true and correct copy of the Bates-stamped document JHVM_0033154.

85. Attached hereto as Exhibit 272 is a true and correct copy of the Bates-stamped documents JPM00000369-72; JPM00000381-84, JPM00000846-49, JPM00000853-56, JPM00000861-64, JPM00000867-70, JPM00003490-93, and JPM00003498-509.

86. Attached hereto as Exhibit 273 is a true and correct copy of the Bates-stamped document KLUGMAN00007264.

87. Attached hereto as Exhibit 274 is a true and correct copy of the Bates-stamped document MBJ_0021438.

88. Attached hereto as Exhibit 275 is a true and correct copy of the Bates-stamped document MBJ_0028887.

89. Attached hereto as Exhibit 276 is a true and correct copy of the Bates-stamped document MBJ_STOR-0002719.

90. Attached hereto as Exhibit 277 is a true and correct copy of the Bates-stamped documents MPSKAT00003991-MPSKAT00003998.

91. Attached hereto as Exhibit 278 is a true and correct copy of the Bates-stamped document MPSKAT00007347.

92. Attached hereto as Exhibit 279 is a true and correct copy of the Bates-stamped document MPSKAT00008759.

93. Attached hereto as Exhibit 280 is a true and correct copy of the Bates-stamped document MPSKAT00079268.

94. Attached hereto as Exhibit 281 is a true and correct copy of the Bates-stamped document MPSKAT00100474.

95. Attached hereto as Exhibit 282 is a true and correct copy of the Bates-stamped document MPSKAT00104150.

96. Attached hereto as Exhibit 283 is a true and correct copy of the Bates-stamped document MPSKAT00219088.

97. Attached hereto as Exhibit 284 is a true and correct copy of the Bates-stamped document PL00000623.

98. Attached hereto as Exhibit 285 is a true and correct copy of the Bates-stamped documents PL00000503 and PL00000506.

99. Attached hereto as Exhibit 286 is a true and correct copy of an excerpt from Defendant Roger Lehman's Objections & Answers to Plaintiff SKAT's First Set of Interrogatories, dated December 17, 2021.

100. Attached hereto as Exhibit 287 is a true and correct copy of the Bates-stamped documents RC00000001-RC00000102.

101. Attached hereto as Exhibit 288 is a true and correct copy of the Bates-stamped document RIVER_00000240.

102. Attached hereto as Exhibit 289 is a true and correct copy of the Bates-stamped documents WELLSFARGO_00008439-41 and WELLSFARGO_00008446-49.

103. Attached hereto as Exhibit 290 is a true and correct copy of the Bates-stamped document WH_MDL_00023942.

104. Attached hereto as Exhibit 291 is a true and correct copy of the Bates-stamped document WH_MDL_00029401.

105. Attached hereto as Exhibit 292 is a true and correct copy of the Bates-stamped document WH_MDL_00148027.

106. Attached hereto as Exhibit 293 is a true and correct copy of the Bates-stamped document WH_MDL_00246930.

107. Attached hereto as Exhibit 294 is a true and correct copy of the Bates-stamped document WH_MDL_00282077.

108. Attached hereto as Exhibit 295 is a true and correct copy of the Bates-stamped document WH_MDL_00297399.

109. Attached hereto as Exhibit 296 is a true and correct copy of the Bates-stamped document WH_MDL_00297405.

110. Attached hereto as Exhibit 297 is a true and correct copy of the Bates-stamped document WH_MDL_00331778.

111. Attached hereto as Exhibit 298 is a true and correct copy of the Bates-stamped document WH_MDL_00337590.

112. Attached hereto as Exhibit 299 is a true and correct copy of the Bates-stamped document WH_MDL_00358600.

113. Attached hereto as Exhibit 300 is a true and correct copy of the Bates-stamped document WH_MDL_00404364.

114. Attached hereto as Exhibit 301 is a true and correct copy of the Electronic Articles of Incorporation for India Atlantic, Inc., dated May 12, 2015.

115. Attached hereto as Exhibit 302 is a true and correct copy of the Florida Electronic Articles of Incorporation for First Alton Inc. and the Florida Division of Corporations Detail on First Alton Inc.

116. Attached hereto as Exhibit 303 is a true and correct copy and certified translation of the Ministry of Taxation's Internal Audit Office (SIR) Report, dated May 30, 2013.

117. Attached hereto as Exhibit 304 is a true and correct copy of John van Merkensteijn Deposition Exhibit 2305.

I, MARC A. WEINSTEIN, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York
June 6, 2022

/s/ Marc A. Weinstein
Marc A. Weinstein